



May 21, 2021

Company name: DIGITAL HEARTS HOLDINGS Co., Ltd.
 President and CEO Genichi Tamatsuka
 Name of representative: (Code number: 3676, First Section of the Tokyo
 Stock Exchange)
 Contact: Director and CFO Toshiya Tsukushi
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Notice Regarding Change of Certified Public Accountant

DIGITAL HEARTS HOLDINGS Co., Ltd. (hereinafter referred to as the “Company”) would like to announce that its board of corporate auditors, at a meeting held on May 21, resolved to change the Company’s certified public accountant, pursuant to Article 193-2 (1) and (2) of the Financial Instruments and Exchange Act, and that, at an meeting of its board of directors held on the same day, it was resolved to place a proposal to appoint an accounting auditor on the agenda at the 8th Ordinary General Meeting of Shareholders scheduled to be held on June 24, 2021.

The details are as follows:

1. Scheduled date of change

June 24, 2021 (Scheduled date of the 8th Ordinary General Meeting of Shareholders)

2. Overview of incoming and outgoing certified public accountants

(1) Overview of incoming certified public accountant

(i) Company name	Grant Thornton Taiyo LLC
(ii) Location	Akasaka K Tower, 1-2-7 Motoakasaka, Minato-ku, Tokyo
(iii) Names of engagement partners	Kenichi NAKAMURA, Jun ONO
(iv) Status under the Japanese Institute of Certified Public Accountants’ registration system for listed company audit firms	Registered

(2) Overview of outgoing certified public accountants

(i) Company name	Deloitte Touche Tohmatsu LLC
(ii) Location	Marunouchi Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo
(iii) Names of engagement partners	Tetsuya ISHII Aki SAITO

3. Reason for nominating the firm provided in 2 (1) as a candidate certified public accountant

The Company’s board of corporate auditors judged Grant Thornton Taiyo LLC to be qualified as an accounting auditor candidate because it was evaluated that audits would be conducted properly from the viewpoint of expertise, independence, quality control systems, etc. as an auditing firm, and also because audits can be expected to be conducted from a new perspective followed by the replacement.

4. Date of appointment of outgoing certified public accountant

June 26, 2014

5. Opinions on audit reports and other documents prepared by outgoing certified public accountant over the past three years

Not applicable.

6. Reasons and circumstances for decision of change

Deloitte Touche Tohmatsu LLC as the Company's accounting auditor will expire its term upon the conclusion of the 8th Ordinary General Meeting of Shareholder to be held on June 24, 2021. Although the current accounting auditor is sufficiently prepared to ensure that accounting audits are conducted appropriately, after comprehensively considering the duration of audits over seven years and the appropriateness of audit responses and audit expenses commensurate with the size of our businesses, Grant Thornton Taiyo LLC will be appointed as a new accounting auditor as stated in 3. above.

7. Opinion on reasons and circumstances in 6 above

(1) Opinion of outgoing certified public accountant

The Company has received a response that there is no particular opinion on the matter.

(2) Opinion of the board of corporate auditors

These are judged as appropriate.